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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 260 OF 2006

The Commissioner of Central Excise,
Nashik ... Appellant

Versus

Sharad Jambhekar & Associates... Respondents

Mrs. S.V. Bharucha with Mr. R.C. Master with Mr. H.P. Chaturvedi for Appellant.

CORAM: F.I. REBELLO &
J.P.DEVADHAR, JJ.
DATED: AUGUST 31, 2007

P.C.:

. Considering section 76 and 80 of the Finance Act, 1984, we have held that there is discretion with the appellate authority. Once that be the case, the question of law as framed would not arise. Hence, appeal dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**